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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

SECURITY INVESTOR PROTECTION
CORPORATION

Plaintiff

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,
Defendant.

-----X

In re:

BERNARD L. MADOFF,
Debtor.

-----X

SIPA LIQUIDATION
(substantially consolidated)

Adv. Pro. No. 08-01789

NOTICE OF APPEAL

PLEASE TAKE NOTICE that Lee Mellis, Lee Mellis (IRA), Jean Pomerantz and Bonita Savitt ("Appellants") hereby hereby appeal under 28 USC § 158(d)(2) to the United State Court of Appeals for the Second Circuit from the Order entered by the Bankruptcy Court for the Southern District of New York in the above-referenced proceeding regarding the net equity position as being defined by cash in-cash out, on March 1, 2010 and certified to immediate appeal on March 8, 2010 (the "Order" pursuant

FILED
2008 APR -1 P 1:29
U.S. DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

to the Certification of Net Equity Order issued by the Bankruptcy Court on March 9, 2010 (the "Certification").

PLEASE TAKE FURTHER NOTICE that in the event the United States Court of Appeals for the Second Circuit does not authorize the appeal, Appellants in the alternative hereby appeals the Order under 28 USC § 158 (a)(1) to the United States District Court for the Southern District of New York.

In the event it is necessary, Appellants request that this Notice be deemed a motion for leave to appeal under 28 USC § 158(d) (2) to the United States Court of appeals for the Second Circuit or under 28 USC § 158 (a) (3) to the United States District Court for the Southern District of New York for the reasons set forth in the Certification, the Order, or that Appellants be allowed to file a motion for leave to appeal.

The issues before this court on appeal are numerous and the many parties may create their own related or unrelated questions but these appellants seek review of the Court's decision based upon the equities and seek redress for the following questions:

1. The appellants were required because of their age and prescribed laws of retirement funds to withdraw funds from their accounts. There is no redress or equity in the Court's decision for such requirements versus others in the class who were not so required. Therefore there is an element of age discrimination in the determination made by the court below.

2. The appellants paid money into the fund as recently as one month prior to the collapse of the fund. Those funds were cash in and were not taken out.
Therefore, according to the determination of the Court below such funds should be insured. However, because they were put into accounts opened and maintained for years, the Court's decision would have the Trustee take the position that there was negative equity and therefore even those last investments are lost. Therefore there is an inequity in the class of victims as someone who paid the same amount of money into a new account on the same day would have that fund repaid from SIPC insurance, but the appellants do not have those funds available.
3. There was no evidence taken or allowed.
4. These appellants were not allowed to address the Court orally despite the presence of their counsel at the hearing.
5. Legislative history of the SIPA laws and SIPC's reason for being are not in keeping with the holding of the court below.
6. Case law and precedent are not in keeping with the holding of the court below.
7. The statements maintained by a commercial enterprise (despite the fraudulent nature of those statements, unknown to the victims) must be dispositive of the amounts which were insured by SIPC, as the position of the Trustee, which was agreed upon by the Court below makes accounts stated no longer an applicable matter of commerce as there is no reliance on any document or documents written over time.

8. Other questions brought up to the Court in the original documents submitted
in opposition to the Trustee's motion will also be addressed in an appeal.
9. Such other and further related issues will be addressed in an appeal.

Respectfully submitted,

Stan Cohen

Attorney for the appellants, Lee Mellis, Jean Pomerantz and Bonita Savitt

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Service of the above NOTICE OF APPEAL was effected by US Mail upon:

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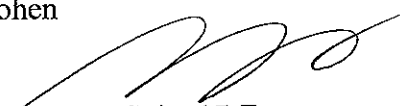
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